

STATE COMPLIANCE REQUIREMENTS (continued)

520

State Instructional Materials Fund (continued)

	W/P Reference	Initials	Date
2. Determine whether the allowance received has been accounted for separately.			
Compliance Requirements:			
A district must use the allowance and any interest earned on such allowances to purchase instructional materials in the core curriculum: language arts, mathematics, history/social science, or science, that are aligned to content standards adopted by the State Board of Education.			
Suggested Audit Procedures:			
3. For grades K-8, review the school district's list of instructional materials purchased and select a sample to determine whether the materials were adopted by the State Board of Education March 1999 or later and are in one of the four core subject areas.			
4. For grades 9-12, review the school district's list of instructional materials purchased and select a sample to determine whether the materials were reviewed and approved through a resolution adopted by the local governing board, as being aligned with 1997 or 1998 State Board of Education adopted content standards.			
Digital High School Education Technology Grant Program			
The Digital High School (DHS) Education Technology Grant Program, authorized by AB 64 (Chapter 326, Statutes of 1997), took effect on August 19, 1997. The DHS Program provides assistance to schools serving students in grades 9-12, inclusive, so that these schools may install and support technology, as well as provide staff training. The installation support is provided through the Technology Installation Grant, a one-time \$300 per student amount. Schools that certify completion of their Technology Installation Grant are then eligible to receive a Technology Support and Staff Training Grant in the second fiscal year following the year in which they were selected for the Technology Installation Grant. The Technology Support and Staff Training Grant is an ongoing \$45 per student per year. Funding is contingent upon the local education agency providing an equivalent local match and the funds being appropriated each year. (Education Code Sections 52250 through 52254)			
The DHS program is designed to enhance traditional learning by appropriate technology. The program objectives are as follows:			
<ul style="list-style-type: none"> To provide all high school pupils with basic computer skills including, but not limited to, the ability to utilize electronic mail, word processing programs, electronic publishing software, spreadsheet programs, courseware and related software, and Internet search and retrieval tools. To improve pupil achievement in all academic subjects. 			
To increase collaboration among high schools, private industry, postsecondary education institutions, and community organizations.			

STATE COMPLIANCE REQUIREMENTS (continued)**520****Digital High School Education Technology Grant Program** (continued)

	W/P Reference	Initials	Date
<p>Compliance Requirement:</p> <p>The Digital High School Education Technology Grant Program shall provide one-time installation grants and ongoing technology support and staff training grants to school districts and county offices of education for projects at high schools. In order to receive a grant, the school district or county office of education of a high school participating in the program shall provide a local match that is not less than the amount of the grant.</p> <p>The local match requirement for an installation grant may be met by providing educational technology infrastructure, including, but not limited to, wiring, cabling, routers, servers, and other equipment specifically acquired and necessary to accommodate educational technology, hardware, and software.</p> <p>The local match may include consultant fees and other contract personnel expenses that are incurred during the installation phase. The expenses must be incurred to implement plans for staff training and curriculum development during the installation phase. The expenses cannot include the salaries of teachers, administrative, and classified personnel employed at the school.</p> <p>The local match required for the technology support and staff training grant may include costs incurred by the school district or the county office of education to maintain and upgrade systems, to support pupil and faculty users, and to provide ongoing staff training at the high school site. These resources may include the salary of a technology coordinator.</p> <p>Suggested Audit Procedures:</p> <ol style="list-style-type: none"> 1. Obtain the school district's or county office of education's final approved DHS program grant application and determine whether it is adequately supported and is mathematically accurate. 2. Obtain a copy of CDE's award letter and match to the approved grant application package. 3. Review the school district's or county office of education's support list (DHS99-23A and DHS99-40) to ensure that the local match is not less than the grant amount. 4. Determine whether the school district or county office of education maintained separate accounting for the DHS funds. 5. Select a representative sample of DHS program expenditures and determine whether the funds were spent in accordance with the approved DHS program grant application (DHS99-30). 			